

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2004

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	Special Revenue Funds		
	Recreation Activities	Arts Activity	Park Maintenance and Operation
REVENUES			
Taxes	\$ -	\$ -	\$ 666,515
Special assessments	-	-	-
Contributions	4,833	21,555	18,991
Intergovernmental	-	15,600	-
Charges for services	1,201,222	851	-
Fines and forfeitures	-	-	-
Investment income	3,761	1,313	491
Miscellaneous	96,523	1,804	43,122
Total Revenues	<u>1,306,339</u>	<u>41,123</u>	<u>729,119</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	1,254,247	116,068	647,201
Capital outlay	-	66,868	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,254,247</u>	<u>182,936</u>	<u>647,201</u>
Excess (deficiency) of revenues over (under) expenditures	<u>52,092</u>	<u>(141,813)</u>	<u>81,918</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	49,721	121,880	-
Transfers out	(22,608)	-	-
Total other financing sources (uses)	<u>27,113</u>	<u>121,880</u>	<u>-</u>
Net change in fund balances	79,205	(19,933)	81,918
Fund balances-beginning	65,071	161,449	200,220
Fund balances-ending	<u>\$ 144,276</u>	<u>\$ 141,516</u>	<u>\$ 282,138</u>

	Special Revenue Funds		
	Community Events	Cable Access	Operating Grants
REVENUES			
Taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Contributions	87,553	149,192	-
Intergovernmental	-	-	-
Charges for services	14,665	-	-
Fines and forfeitures	-	-	-
Investment income	-	10,538	-
Miscellaneous	6,650	-	3,447
Total Revenues	<u>108,868</u>	<u>159,730</u>	<u>3,447</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	4,495	-	-
Physical environment	-	-	-
Transportation	3,750	-	272,121
Economic environment	-	61,420	-
Mental/physical health	-	-	-
Culture and recreation	321,784	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>330,029</u>	<u>61,420</u>	<u>272,121</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(221,161)</u>	<u>98,310</u>	<u>(268,674)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	243,408	-	1,794,375
Transfers out	-	-	-
Total other financing sources (uses)	<u>243,408</u>	<u>-</u>	<u>1,794,375</u>
Net change in fund balances	<u>22,247</u>	<u>98,310</u>	<u>1,525,701</u>
Fund balances-beginning	-	780,808	325,062
Fund balances-ending	<u>\$ 22,247</u>	<u>\$ 879,118</u>	<u>\$ 1,850,763</u>

## Special Revenue Funds

Human Services Grants	Operating Reserve	Capital Equipment	Fire Equipment
\$ -	\$ -	\$ -	\$ -
-	-	-	-
7,500	-	-	9,718
180,997	-	-	-
-	-	-	-
-	-	-	-
-	-	23,023	20,167
-	-	-	17,833
<u>188,497</u>	<u>-</u>	<u>23,023</u>	<u>47,718</u>
-	-	534,444	-
-	2,400	8,194	19,751
-	-	2,161	-
-	-	-	-
605,157	-	-	-
84,963	-	-	-
-	-	50,674	-
-	-	1,004,136	61,933
-	-	-	-
-	-	-	-
<u>690,120</u>	<u>2,400</u>	<u>1,599,609</u>	<u>81,684</u>
<u>(501,623)</u>	<u>(2,400)</u>	<u>(1,576,586)</u>	<u>(33,966)</u>
-	-	-	2,200
499,921	75,001	1,000,000	461,000
-	(500,000)	-	(32,190)
<u>499,921</u>	<u>(424,999)</u>	<u>1,000,000</u>	<u>431,010</u>
(1,702)	(427,399)	(576,586)	397,044
62,381	5,406,390	1,954,748	1,349,016
<u>\$ 60,679</u>	<u>\$ 4,978,991</u>	<u>\$ 1,378,162</u>	<u>\$ 1,746,060</u>

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Special Revenue Funds

	Real Estate Excise Tax	Felony Seizure	Emergency Dispatch
REVENUES			
Taxes	\$ 4,087,129	\$ -	\$ -
Special assessments	-	-	-
Contributions	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	1,483	-
Investment income	35,089	-	794
Miscellaneous	-	-	-
Total Revenues	<u>4,122,218</u>	<u>1,483</u>	<u>794</u>
EXPENDITURES			
Current	-	-	-
General government	-	-	-
Security of persons and property	-	15,144	13,822
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	89,306
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>15,144</u>	<u>103,128</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,122,218</u>	<u>(13,661)</u>	<u>(102,334)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	(2,100,000)	-	-
Total other financing sources (uses)	<u>(2,100,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,022,218	(13,661)	(102,334)
Fund balances-beginning	2,402,706	100,362	121,416
Fund balances-ending	<u>\$ 4,424,924</u>	<u>\$ 86,701</u>	<u>\$ 19,082</u>

## Special Revenue Funds

Business License Surcharge	Tourism	Solid Waste Recycling	Total
\$ 3,422,104	\$ 158,360	\$ -	\$ 8,334,108
-	-	-	-
-	-	-	299,342
-	-	135,434	332,031
-	-	248,208	1,464,946
-	-	-	1,483
140,252	1,841	8,716	245,985
-	-	3,009	172,388
<u>3,562,356</u>	<u>160,201</u>	<u>395,367</u>	<u>10,850,283</u>
-	-	-	534,444
-	-	-	63,806
-	-	504,908	507,069
-	-	-	275,871
-	68,006	-	734,583
-	-	-	84,963
-	-	-	2,389,974
-	-	17,485	1,239,728
-	-	-	-
-	-	-	-
-	68,006	522,393	5,830,438
<u>3,562,356</u>	<u>92,195</u>	<u>(127,026)</u>	<u>5,019,845</u>
-	-	-	2,200
-	-	124,910	4,370,216
(6,445,226)	(110,000)	-	(9,210,024)
<u>(6,445,226)</u>	<u>(110,000)</u>	<u>124,910</u>	<u>(4,837,608)</u>
(2,882,870)	(17,805)	(2,116)	182,237
7,753,701	192,841	611,424	21,487,595
<u>\$ 4,870,831</u>	<u>\$ 175,036</u>	<u>\$ 609,308</u>	<u>\$ 21,669,832</u>

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## Debt Service Funds

	Regular Levy	Special Levy	L.I.D. Control	L.I.D. Guaranty
<b>REVENUES</b>				
Taxes	\$ -	\$ 2,964,500	\$ -	\$ -
Special assessments	-	-	487,101	-
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	11,695
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>2,964,500</u>	<u>487,101</u>	<u>11,695</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	253
Security of persons and property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental/physical health	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	671,040	2,565,000	335,000	-
Interest	170,959	374,138	106,935	40
Total Expenditures	<u>841,999</u>	<u>2,939,138</u>	<u>441,935</u>	<u>293</u>
Excess (deficiency) of revenues over (under) expenditure	<u>(841,999)</u>	<u>25,362</u>	<u>45,166</u>	<u>11,402</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Disposition of capital assets	-	-	-	-
Transfers in	841,999	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>841,999</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	25,362	45,166	11,402
Fund balances-beginning	-	213,364	539,321	840,360
Fund balances-ending	<u>\$ -</u>	<u>\$ 238,726</u>	<u>\$ 584,487</u>	<u>\$ 851,762</u>

Debt Service Funds		Capital Projects Funds			Total Nonmajor Governmental Funds
Total		Park Acquisition and Renovation	G.O. Bonds Fire	Total	
\$ 2,964,500	\$ -	\$ -	\$ -	\$ -	\$ 11,298,608
487,101	-	-	-	-	487,101
-	-	-	-	-	299,342
-	-	-	-	-	332,031
-	-	-	-	-	1,464,946
-	-	-	-	-	1,483
11,695	10,497	537	11,034	268,714	
-	-	-	-	172,388	
<u>3,463,296</u>	<u>10,497</u>	<u>537</u>	<u>11,034</u>	<u>14,324,613</u>	
253	-	-	-	-	534,697
-	-	-	-	-	63,806
-	-	-	-	-	507,069
-	-	-	-	-	275,871
-	-	-	-	-	734,583
-	-	-	-	-	84,963
-	193	-	193	2,390,167	
-	-	-	-	-	1,239,728
3,571,040	-	-	-	-	3,571,040
652,072	-	-	-	-	652,072
<u>4,223,365</u>	<u>193</u>	<u>-</u>	<u>193</u>	<u>10,053,996</u>	
(760,069)	10,304	537	10,841	4,270,617	
-	-	-	-	-	2,200
841,999	-	-	-	-	5,212,215
-	-	-	-	-	(9,210,024)
<u>841,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,995,609)</u>	
81,930	10,304	537	10,841	275,008	
1,593,045	927,241	80,101	1,007,342	24,087,982	
<u>\$ 1,674,975</u>	<u>\$ 937,545</u>	<u>\$ 80,638</u>	<u>\$ 1,018,183</u>	<u>\$ 24,362,990</u>	